Extra No. 16

©

सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. LXVII] **FRIDAY, JANUARY 30, 2026 / MAGHA 10, 1947**

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 19/2025- State Tax (Rate)

Sachivalaya, Gandhinagar, 30th January, 2026

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-5) GST-2026/S.9(1)(68)GST Cell:- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Service Tax Council, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department, No. (GHN-62)/GST-2025/S.9(1)(65)/GST Cell dated the 17th September, 2025 being Notification No. 9/2025-State Tax (Rate), namely:-

In the said notification, -

(a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"4A.	2403 19 21, 2403 19 29	Biris;";

(b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.";

(c) the Schedule VII – 14%, and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st day of February, 2026.

By order and in the name of the Governor of Gujarat,

KETAN H. SUTHAR,

Joint Secretary to Government.

Government Central Press, Gandhinagar.

Signature Not Verified
Signed by : BHOLUSINGH G THAKUR
Senior Manager
Government Central Press,
Gandhinagar
Date : 2026.02.11 15:17:47 IST